



June 29, 2006

KPMG LLP
345 Park Avenue
New York, New York 10154

Electric Lightwave, LLC, ("ELI" or the "Company"), a wholly-owned subsidiary of Citizens Communications Company, is providing this letter in connection with your engagement to examine Management's Assertion included in the *Report of Management on Compliance with Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations* that ELI complies, in all material respects, with 47 C.F.R Sections 64.1310(a)(1), 64.1320(c) and 64.1320(d) of the FCC's rules (hereinafter, "Call Tracking System Requirement") as of June 29, 2006.

In connection with your examination, ELI confirms, to the best of our knowledge and belief, the following representations made to you during your examination:

1. ELI is responsible for compliance with the Call Tracking System Requirement. As of June 29, 2006, the Company operates its business in compliance with the Call Tracking System Requirement in all material respects.
2. ELI is responsible for the assertions included in the *Report of Management on Compliance with Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations*.
3. ELI is responsible for selecting the criteria to assert to the FCC compliance factors set forth at 47 C.F.R. Section 64.1320(c) of the FCC's rules and for determining that such criteria is appropriate for our purposes.
4. ELI establishes and maintains effective internal controls needed to ensure compliance with the Call Tracking System Requirement.
5. ELI has no knowledge of any fraud or suspected fraud affecting its compliance with the Call Tracking System Requirement by ELI management, its employees or third parties.

6. ELI is not aware of any material instances of noncompliance with the Call Tracking System Requirement as of June 29, 2006.
7. There have been no communications from regulatory agencies, internal auditors or others concerning possible material noncompliance with the Call Tracking System Requirement through the date of this letter.
8. ELI has made available to you records and data related to compliance with the Call Tracking System Requirement.
9. ELI has advised you of any actions taken at meetings of stockholders and committees of the board of directors that may affect our compliance with the Call Tracking System Requirement.
10. ELI has reviewed a draft of your independent auditors' report, which will be dated June 29, 2006, and is not aware of any significant errors or misstatements contained in that report.
11. ELI has responded fully to all inquiries by you during your engagement.
12. ELI is not aware of any violations or potential violations of laws or regulations, the effects of which should be considered for disclosure in your examination report concerning compliance with the Call Tracking System Requirement.
13. Management's Assertion, included in the *Report of Management on Compliance with Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations*, and KPMG's report will be distributed to the FCC, Billing Concepts, Inc, payphone service providers for which ELI completes calls and to each facilities-based long distance carrier from which it receives payphone calls.
14. ELI is responsible for interpretation of compliance requirements having varying interpretations, and has defined ELI as the Completing Carrier, as defined at 47 C.F.R. Section 64.1300(a), (thus responsible for payphone compensation) for only 8XX calls to ELI toll free customers.
15. ELI has provided you all 8XX NPAs assigned to ELI toll free customers. These 8XX NPAs are consistent with the business rules applied to generate the Compensation Call File.
16. ELI uses Billing Concepts, Inc. for payphone compensation. ELI is not aware of any changes since March 31, 2006 to the Billing Concepts, Inc. processes, systems and controls that would impact ELI's compliance with Section 64.1310(a)(1).
17. ELI has a legally binding contract with MCI in which MCI accepts responsibility on ELI's behalf for compensating Payphone Service Providers (PSPs) for payphone

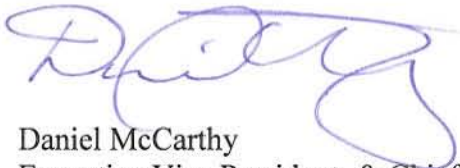
originated calls placed through Global Crossing Travel Cards. MCI has represented to ELI that MCI will accept responsibility as the Completing Carrier, as defined at 47 C.F.R. Section 64.1300(a), for these calls.

18. ELI does not have commission agreements with PSPs.
19. ELI has a formal PSP dispute management process.
20. ELI has no material changes in the payphone compensation process since March 31, 2005.

Very truly yours,



Donald Shassian
Chief Financial Officer
Citizens Communications Company



Daniel McCarthy
Executive Vice President & Chief Operating Officer
Citizens Communications Company



Management of Electric Lightwave, LLC, a wholly owned subsidiary of Citizens Communications Company ("ELI" or "the Company"), is responsible for establishing and maintaining the internal controls over its pay telephone call tracking system necessary for compliance with 47 C.F.R. Sections 64.1310(a)(1), 64.1320(c) and 64.1320(d) of the Federal Communications Commission's ("FCC's") Rules and Regulations and related requirements contained in CC Docket No. 96-128, regarding *The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*.

Management has evaluated the Company's compliance with the applicable requirements of 47 C.F.R. Section 64.1310(a)(1), using the criteria in 47 C.F.R. Section 64.1320(c) of the FCC's Rules and Regulations as the framework for the evaluation. Based on this evaluation, we assert that as of June 29, 2006, the Company complies with the applicable requirements of 47 C.F.R. Section 64.1310(a)(1) in all material respects as described below. The quarterly compensable call file produced for the quarter ended June 30, 2006 will be created by the call tracking system. ELI provides the following information regarding its compliance.

ELI acts as the Completing Carrier¹ in the following call scenarios:

➤ 8XX Toll Free calls

ELI uses Billing Concepts, INC ("BCI") to perform payphone compensation settlement. Certain assertions included in this report depend in whole or in part upon BCI performance. In support of these assertions, ELI relies upon a contractual agreement between ELI and BCI ("BCI Contract"), which requires BCI's compliance with CC Docket No. 96-128. In addition, BCI has provided ELI an independent third-party audit report to verify that effective controls and procedures relating to these assertions have been established and will be maintained by BCI. ELI has not conducted an independent evaluation and makes these assertions based solely on the BCI Contract and third-party audit report of BCI's operations.

The assertions for ELI are made starting with the initial point in call record processing at which ELI has visibility to the call tracking data. ELI represents the following facts regarding its role as the Completing Carrier, which are in fulfillment of the obligation of ELI as described at 47 C.F.R. Section 64.1320(c):

¹ As defined in the FCC Report and Order in CC Docket No. 96-128, released on October 3, 2003, regarding *The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*, paragraph 64.1300(a), a Completing Carrier is a long distance carrier or switch-based long distance reseller that completes a coin-less access code or subscriber toll-free payphone call or a local exchange carrier that completes a local, coin-less access code or subscriber toll-free payphone call.

Report of Management on Compliance with Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations

A. ELI's procedures accurately track calls to completion, as follows:

1. ELI's definitions and procedures for establishing the "per-call rate" are in compliance with FCC rules.
2. ELI's definition of a "Compensable Call"(payphone-originated call that completes over ELI's network in which ELI identifies itself as the Completing Carrier) is in compliance with FCC rules.
3. ELI's vendor, BCI , is able to generate the following reports on a quarterly basis, and the third-party audit report of BCI verified that BCI 's systems are able to generate the reports and report data for which BCI is responsible, as follows:
 - a) A list of the toll free and access numbers dialed and completed from each Payphone Service Provider's ("PSP") payphones along with the Automatic Number Identification ("ANI") digits for each payphone.
 - b) The volume of calls for each toll free and access number that was completed by ELI.
 - c) The name(s), address(es), and phone number(s) of the person(s) responsible for handling ELI's payphone compensation.
 - d) The Carrier Identification Code ("CIC") or trunk routing group of all facilities-based long distance carriers that routed calls to ELI, categorized according to toll-free and access code numbers.
4. ELI's data storage requirements are in compliance with requirements established by the FCC ruling of 27 months.
5. ELI's procedures for identifying PSPs are complete and accurate, and the third-party audit report of BCI processes verified that BCI procedures for identifying PSPs are also complete and accurate.
6. ELI's procedures for validating payphone ANIs are complete and accurate, subject to provision of the relevant information by BCI, the completeness and accuracy of which the third-party audit report of BCI processes verified.

B. ELI has identified persons responsible for tracking, compensating, and resolving disputes concerning payphone-completed calls, as follows:

1. ELI has identified personnel responsible for drafting and maintaining the business requirements associated with call tracking, payphone compensation and resolving disputes concerning payphone-completed calls.

Report of Management on Compliance with Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations

2. ELI has identified personnel responsible for the development and maintenance of systems used in the collection and reporting of payphone call data, and the third-party audit report of BCI verified that BCI has designated personnel responsible for the development and maintenance of the systems under their control used in the collection and reporting of payphone call data.
3. ELI has identified personnel responsible for the implementation and maintenance of procedures that are utilized in creating final compensation data sets, and the third-party audit report of BCI verified that BCI has designated personnel responsible for the implementation and maintenance of procedures under their control that are utilized in creating final compensation data sets.
4. ELI has identified personnel responsible for developing compensation-tracking reports, and the third-party audit report of BCI verified that BCI has designated personnel who are responsible for developing compensation-tracking reports under their control.
5. ELI has identified personnel responsible for payphone compensation dispute resolution, and the third-party audit report of BCI verified that BCI has designated personnel who are responsible for the payphone compensation dispute resolution under their control.
6. ELI has identified personnel responsible for managing coordination with the payphone clearinghouse services provider, BCI.

C. ELI has effective data monitoring procedures, as follows:

1. ELI has the ability to prepare quarterly reports on payphone call counts and numbers dialed and completed, and the third-party audit report of BCI verified that BCI has the ability to prepare the quarterly reports on payphone call counts, PSP identities and numbers dialed and completed under their control.
2. ELI performs data monitoring procedures on call record volumes entering the payphone compensation systems.
3. ELI performs fraud-monitoring procedures to identify potentially illegitimate payphone calls.
4. ELI has the ability to investigate and resolve PSP disputes.

Report of Management on Compliance with Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations

D. ELI adheres to established protocols to ensure that any software, personnel or any other network changes do not adversely affect its payphone call tracking ability, as follows:

1. ELI has security controls in place to control access to and monitor call-tracking data, and the third-party audit report of BCI verified that BCI has controls in place to control access to and monitor call-tracking data.
2. ELI has security controls in place to control access to and monitor the payphone compensation system, and the third-party audit report of BCI verified that BCI also maintains such controls.
3. ELI has personnel who are responsible for making software changes that affect payphone compensation systems, and the third-party audit report of BCI verified that BCI also has personnel who are responsible for making software changes.
4. ELI has established protocols to implement and test software changes affecting payphone compensation, and the third-party audit report of BCI verified that BCI also has personnel who are responsible to implement and test software changes.
5. ELI has application controls in place to ensure that the voice network changes, external to payphone compensation, do not negatively impact payphone compensation.

E. ELI creates a compensable payphone call file by matching call detail records against payphone identifiers, as follows:

1. ELI utilizes switch data and database look-ups to populate the date, originating ANI, dialed number, and aggregate data into a Compensable Call File.
2. Compensable calls for ELI include the following:
 - a) Coin-less calls originated at a payphone and completed by ELI to a ELI 8XX Toll Free customer.
3. ELI uses payphone specific identifiers ("info-digits") and BCI's payphone ANI list to identify a compensable payphone call record, and the third-party audit report of BCI verified that BCI also maintains such identifiers.
4. ELI applies validation and control procedures to compile the Compensable Call File.
5. ELI uses the appropriate FCC default "per-call rate" to compensate PSPs, and the third-party audit report of BCI processes verified that BCI compensates payphone providers based on this rate.

Report of Management on Compliance with Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations

F. ELI has procedures to incorporate call data into required reports as follows:

1. ELI's systems are able to generate, and the third-party audit report of BCI verified that BCI's systems are able to generate for the systems under their control, the following reports on a quarterly basis:
 - a) BCI creates a list of the toll free and access numbers dialed and completed from each PSP's payphones along with the ANI for each payphone.
 - b) The volume of calls for each toll free and access number that was completed by ELI.
 - c) The name(s), address(es), and phone number(s) of the person(s) responsible for handling ELI's payphone compensation.
 - d) The CIC or trunk routing group of all facilities-based LD carriers that routed calls to ELI, categorized according to toll-free and access code numbers.
2. ELI's vendor, BCI possesses a valid list of payphone owners associated to ANIs.

G. ELI has implemented procedures and controls needed to resolve payphone compensation disputes, as follows:

1. ELI's data storage requirements are in compliance with requirements established by the FCC ruling of 27 months.
2. ELI has the ability to investigate and resolve PSP disputes.
3. ELI has designated personnel who are responsible for payphone compensation dispute resolution.
4. ELI filed a statement on March 31, 2004 that includes the names, addresses and phone numbers for persons responsible for handling payments and resolving disputes. This statement will be updated within 60 days of any changes of such persons. The statement was filed with the FCC Secretary and made available to facilities-based LD carriers and PSPs.

Report of Management on Compliance with Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations

H. ELI contracted an independent third-party auditor to test critical controls and procedures to verify that errors are immaterial, as follows:

1. ELI has procedures to identify payphone-originated calls, and the third-party audit report of BCI verified that BCI also has such procedures.
2. ELI has procedures to capture dial-around calls.
3. ELI has procedures to exclude incomplete calls from the Compensable Call File.
4. ELI has procedures to accurately populate call record data in the Compensable Call File.
5. ELI does not have commission agreements with PSPs.

I. ELI has in place adequate and effective business rules for implementing and paying payphone compensation, including rules used to: (i) identify calls originated from payphones; (ii) identify compensable payphone calls; (iii) identify incomplete or otherwise non-compensable calls; and (iv) determine the identities of the payphone service providers to which ELI owes compensation, as follows:

1. ELI has business rules that identify calls originated from payphones, and the third-party audit report of BCI verified that BCI also has such business rules.
2. ELI has business rules that identify compensable payphone calls.
3. ELI has business rules that exclude incomplete or otherwise non-compensable calls.
4. ELI's vendor, BCI, has business rules to determine the identities of the PSPs to which ELI owes compensation.

Report of Management on Compliance with Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations

ELI – Required Disclosures per 64.1320(d)

ELI represents the following facts regarding its role as the Completing Carrier. These facts are in fulfillment of the obligations of ELI as specified at 47 C.F.R. Sections 64.1320(d):

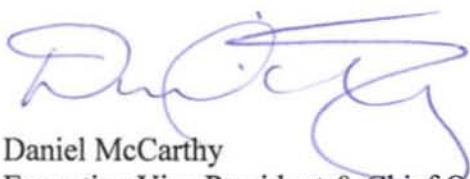
1. ELI's criteria for identifying calls originating from payphones include call record info-digit identification of 07, 27, 29 or 70.
2. ELI's criteria for identifying compensable payphone calls include calls identified with (1) info-digits of 07, 27, 29 or 70, (2) Dialed Telephone Number field starts with 8XX (3) are originated from valid trunk groups and, (4) valid answer type (5) call duration are more than 50 milliseconds.
3. ELI's criteria for identifying incomplete or otherwise non-compensable calls include: (1) calls that do not have a payphone info-digit, (2) calls did not dial to a 8XX number, (3) calls not originating from valid trunk groups, (4) calls with invalid answer types and (5) call duration are less than 50 milliseconds.
4. ELI's criteria used to determine the identities of the PSPs to which ELI owes compensation are established by BCI, ELI's clearinghouse for settlements.
5. The type of information that ELI needs from the PSPs in order to compensate the PSPs is determined by BCI.

Electric Lightwave, LLC

Dated: June 29, 2006



Donald Shassian
Chief Financial Officer



Daniel McCarthy
Executive Vice President & Chief Operating Officer